



**ANGUS HEALTH AND SOCIAL CARE PARTNERSHIP**  
**INTEGRATION JOINT BOARD AUDIT COMMITTEE – 22 JUNE 2022**  
**2021/22 ANNUAL INTERNAL AUDIT REPORT**  
**REPORT BY ALEXANDER BERRY, CHIEF FINANCE OFFICER**

**ABSTRACT**

To present the Annual Internal Audit Report as produced by Angus IJB's Internal Auditors.

**1. RECOMMENDATIONS**

It is recommended that the IJB Audit Committee:-

- (i) Notes this report in context of evaluating the internal control environment for 2021/22 and consider any actions to be taken on the issues reported for consideration.
- (ii) Notes and approves the internal audit recommendations and management responses documented within the report, noting those responses may be subject to future ratification.

**2. BACKGROUND**

Appendix 1 is the IJB's Internal Auditor's 2021/22 Annual Internal Audit Report. This is a document that is produced annually to provide the IJB Audit Committee with an independent view of the overall adequacy and effectiveness of the framework of governance, risk management and control within the IJB. In turn this informs the compilation of the IJB's draft Annual Governance Statement – part of the IJB's Annual Accounts (separately reported to June 2022 IJB Audit Committee) – and is available to the IJB's External Auditors.

The IJB Audit Committee is asked to note the evaluations of the internal control environment. The main conclusions made by Angus IJB's Chief Internal Auditor (see sections 14-16 of the report) are as follows:-

- 1) As Chief Internal Auditor, this Annual Internal Audit Report to the IJB provides my opinion on the IJB's internal control framework for the financial year 2021/22.
- 2) Based on the work undertaken, I have concluded that reliance can be placed on the IJBs governance arrangements and systems of internal controls for 2021/22.
- 3) In addition, I have not advised management of any concerns around the following
  - Consistency of the Governance Statement with information that we are aware of from our work;
  - The format and content of the Governance Statement in relation to the relevant guidance;
  - The disclosure of all relevant issues.

This conclusion is reflected in the IJB's draft Governance Statement reported to the June 2022 IJB Audit Committee.

The IJB Audit Committee are also required to consider any actions required as a result of the actions points reported for consideration. There are a number of actions recommended for consideration by the IJB. After discussion within the IJB's Management Team, but possibly subject to further consideration, proposed responses have been provided to all recommended actions.

The IJB's ability to address governance improvements (rather than maintain current governance arrangements) may continue to be constrained by any continued impact of COVID-19, associated backlogs and general management capacity. While this is hard to predict, it is an issue that has been noted regularly in separate reports to the IJB Audit Committee. However, the nature of the proposed responses to the action points does suggest input will be required from across the IJB and this dispersed nature of input may improve the opportunities to make progress.

Progress with all actions will be reported through the Audit Committee.

### **3. CONCLUSION**

The IJB's Audit Committee is required to note this report and consider the issues raised in this report. Additionally the IJB Audit Committee should note and approve the audit recommendations and preliminary management responses set out within the report.

### **4. EQUALITY IMPACT ASSESSMENT**

An Equality Impact Assessment is not required.

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List of Appendices: Appendix 1: 2021/22 Annual Internal Audit Report